

**STATE OF CALIFORNIA**  
**OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT**

**HOSPITAL ANNUAL FINANCIAL DATA**

**SELECTED DATA FILE**  
**DOCUMENTATION**

For Report Periods Ended

On and After June 30, 2000

Effective with report periods ended on and after June 30, 2000, the Office's Hospital Annual Financial Disclosure Report was amended to include financial and utilization data associated with patients enrolled in managed care health plans. Specifically, we added Medicare – Managed Care, Medi-Cal – Managed Care, County Indigent Programs – Managed Care, and Other Third Parties – Managed Care. For report periods ended before June 30, 2000, these payer categories were reported under the Other Third Parties payer category. Additionally, we established an Other Indigent payer category that formerly was part of Other Payers.

To accommodate the new payer categories, the Office revised its Selected Hospital Annual Financial Data File by adding new fields and deleting others. This means that certain data elements in the revised selected data file are not comparable with the pre-June 30, 2000 data files. If you need assistance in reconciling the two data files, please contact our Healthcare Information Resource Center at (916) 322-2814.

## HOSPITAL ANNUAL FINANCIAL DATA

### SELECTED DATA FILE

### DOCUMENTATION

For Reports Ended On and After June 30, 2000

#### Table Of Contents

##### [Cross-References for Hospital Annual Financial Selected Data File](#)

Pages 1-16

- This explains the cross-reference between the data items included in the data file and the page-column-line references on the OSHPD Annual Disclosure Report, the source of most of the data items.

##### [Annual Data File Labels](#)

Pages 1-7

- This file defines the Column Reference, Data Item and the Column name designation.

(HAFD\_Labels\_1200.xls)

##### [OSHPD Glossary of Definitions for Hospital Financial Data Items](#)

Pages 1-14

- This file lists the data items with a complete definition of each data item.

HAFD1200\_Glossary.xls  
(Rev.10/25/01)

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

This document is a cross-reference between the data items included in the data file, and the page-column-line references on the OSHPD Hospital Annual Disclosure Report, the source of most of the data items.

The first two columns reference the abbreviated data field name, which also appears as the column label, and the related full descriptive name. The third column shows the source of the data, which is usually the page-column-line reference from the Hospital Annual Disclosure Report.

**ABBREVIATIONS AND SYMBOLS**

When using this cross-reference, please note the following abbreviations and symbols that are being used:

P	Page number	x	Multiply
C	Column number	÷	Divide
L	Line number	=	Equals
+	Add	Σ	Sum of
-	Subtract (spaces before/after sign)	-	Through (no spaces before/after hyphen)

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**DISCLOSURE REPORT INFORMATION**

FAC_NO	OSHPD Facility Number	P0 C1 L2
FAC_NAME	Facility DBA Name	OSHPD Master Hospital Information
BEG_DATE	Report Period Begin Date	P0 C1 L25
END_DATE	Report Period End Date	P0 C1 L26
DAY_PER	Days in Report Period	(P0 C1 L26 - P0 C1 L25) + 1
DATA_IND	Data Status Indicator	Designated by OSHPD
AUDIT_IND	Independent Audit Indicator	If P0 C1 L30 = 1 or Y, enter "Incl. Ind. Audit Adj." If P0 C1 L30 = 2 or N, enter "Excl. Ind. Audit Adj." If P0 C1 L30 = blank, do not print.

**GENERAL HOSPITAL INFORMATION**

COUNTY	County Name	Based on 4th and 5th digit of OSHPD Facility Number
HSA	HSA Number	P0 c1 L20
HSPA	HSPA Number	OSHPD Master Hospital Information
TYPE_CNTRL	Type of Control	If P1 C2 L5, 10 or 15 = 1, enter "Non-Profit" If P1 C2 L20, 25 or 30 = 1, enter "Investor" If P1 C2 L35 = 1, enter "State" If P1 C2 L40, 45 or 50 = 1, enter "City/County" If P1 C2 L55 = 1, enter "District"
TYPE_CARE	Type of Care	If P1 C3 L5 or 25 = 1, enter "General" If P1 C3 L10 or 30 = 1, enter "Childrens" If P1 C3 L15 or 35 = 1, enter "Psychiatric" If P1 C3 L20 or 40 = 1, enter "Specialty"
TYPE_HOSP	Type of Hospital	These six categories are similar to those used in former hardcopy publications, and are manually coded:  If code is "C", enter "Comparable" If code is "K", enter "Kaiser" If code is "S", enter "State" If code is "P", enter "PHF" If code is "L", enter "LTC Emphasis" If code is "O", enter "Other Non-Comparable"

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**GENERAL HOSPITAL INFORMATION** (Con't)

TEACH_RURL	Teaching or Small/Rural Hospital	Designated by OSHPD"
PHONE	Phone Number	P0 C1 L4
ADDRESS	Street Address	P0 C1 L8
CITY	City	P0 C1 L9
ZIP_CODE	Zip Code	P0 C1 L10
CEO	Chief Executive Officer	P0 C1 L14
CEO_TITLE	CEO Title	P0 C1 L15
RPT_PREP	Report Preparer	P0 C1 L16
OWNER	Hospital Owner	P0 C1 L23
ER_DESIG	ER Trauma Center Designation	P1 C1 L30
MCAR_PRO#	Medicare Provider Number	P0 C1 L7
MCAL_PRO#	Medi-Cal Provider Number Contract	P0 C1 L5
REG_MCAL#	Medi-Cal Non-Contract Provider Number	P0 C1 L6

**UTILIZATION DATA**

BED_LIC	Licensed Beds (End of Period)	P1 C1 L5
BED_AVL	Available Beds (Average)	P1 C1 L10
BED_STF	Staffed Beds (Average)	P1 C1 L15

**Inpatient Utilization by Payer**

DAY_MCAR_TR	Patient Days Medicare - Traditional	P4.1 C1 L35
DAY_MCAR_MC	Patient Days Medicare - Managed	P4.1 C2 L35
DAY_MCAL_TR	Patient Days Medi-Cal - Traditional	P4.1 C3 L35

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Inpatient Utilization by Payor** (Con't)

DAY_MCAL_MC	Patient Days Medi-Cal - Managed	P4.1 C4 L35
DAY_CNTY	Patient Days County Indigent Programs - Traditional & Managed	P4.1 C5 L35 + P4.1 C6 L35
DAY_THRD_TR	Patient Days Other Third Parties - Traditional	P4.1 C7 L35
DAY_THRD_MC	Patient Days Other Third Parties - Managed	P4.1 C8 L35
DAY_OTH_IND	Patient Days Other Indigent	P4.1 C9 L35
DAY_OTH	Patient Days Other Payors	P4.1 C10 L35
DAY_TOT	Patient Days Total	P4.1 C11 L35
DIS_MCAR_TR	Discharges Medicare - Traditional	P4.1 C12 L35
DIS_MCAR_MC	Discharges Medicare - Managed	P4.1 C13 L35
DIS_MCAL_TR	Discharges Medi-Cal - Traditional	P4.1 C14 L35
DIS_MCAL_MC	Discharges Medi-Cal - Managed	P4.1 C15 L35
DIS_CNTY	Discharges County Indigent Programs - Traditional & Managed	P4.1 C16 L35 + P4.1 C17 L35
DIS_THRD_TR	Discharges Other Third Parties - Traditional	P4.1 C18 L35
DIS_THRD_MC	Discharges Other Third Parties - Managed	P4.1 C19 L35
DIS_OTH_IND	Discharges Other Indigent	P4.1 C20 L35
DIS_OTH	Discharges Other Payors	P4.1 C21 L35
DIS_TOT	Discharges Total	P4.1 C22 L35

**Licensed Beds and Utilization by Type of Care**

BED_ACUTE	Licensed Beds Acute	$\Sigma$ P4 C1 L5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
BED_PSYCH	Licensed Beds Psychiatric	P4 C1 L25 + L55 + L60 + L110
BED_CHEM	Licensed Beds Chemical Dep	P4 C1 L75

**Licensed Beds and Utilization by Type of Care** (Con't)

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

BED_REHAB	Licensed Beds Rehabilitation	P4 C1 L80
BED_LTC	Licensed Beds Long-term Care	P4 C1 L100 + L101 + L105 + L115 + L125
BED_RESDNT	Licensed Beds Residential & Other Daily Services	P4 C1 L120 + L145
DAY-ACUTE	Patient Days Acute	$\Sigma$ P4 C4 + C5 L5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
DAY_PSYCH	Patient Days Psychiatric	P4 C4 + C5 L25 + L55 + L60 + L110
DAY_CHEM	Patient Days Chemical Dep	P4 C4 + C5 L75
DAY_REHAB	Patient Days Rehabilitation	P4 C4 + C5 L80
DAY_LTC	Patient Days Long-term Care	P4 C4 + C5 L100 + L101 + L105 + L115 + L125
DAY_RESDNT	Patient Days Residential & Other Daily Services	P4 C4 + C5 L120 + L145
DIS_ACUTE	Discharges Acute	$\Sigma$ P4 C12 L5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
DIS_PSYCH	Discharges Psychiatric	P4 C12 L25 + L55 + L60 + L110
DIS_CHEM	Discharges Chemical Dep	P4 C12 L75
DIS_REHAB	Discharges Rehabilitation	P4 C12 L80
DIS_LTC	Discharges Long-term Care	P4 C12 L100 + L101 + L105 + L115 + L125
DIS_RESDNT	Discharges Residential & Other Daily Services	P4 C12 L120 + L145
OCC_LIC	Occupancy Rate (Licensed Beds)	$[(P4 C4 + C5 L150) \div (P1 C1 L5 \times \text{Days in Report Period})] \times 100$ (Round to one decimal.)
OCC_AVL	Occupancy Rate (Available Beds)	$[(P4 C4 + C5 L150) \div (P1 C1 L10 \times \text{Days in Report Period})] \times 100$ (Round to one decimal.)
ALOS_ALL	Average Length of Stay (incl. Long-term Care)	$(P4 C4 + C5 L150) \div P4 C12 L150$ (Round to one decimal.)
ALOS_EXLTC	Average Length of Stay (excl. Long-term Care)	$[(P4 C4 + C5 L150) - (L100 + L101 + L105 + L110 + L115 + L120 + L125)] \div [P4 C12 L150 - (L100 + L101 + L105 + L110 + L115 + L120 + L125)]$ (Round to one decimal.)

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Nursery Information**

BAS_NURSRY	Nursery Bassinets	P4 C2 L155
DAY_NURSRY	Nursery Days	P4.1 C11 L40
DIS_NURSRY	Nursery Discharges	P4.1 C22 L40

**Outpatient Visits by Payor**

VIS_MCAR_TR	Outpatient Visits Medicare - Traditional	P4.1 C1 L105
VIS_MCAR_MC	Outpatient Visits Medicare - Managed	P4.1 C2 L105
VIS_MCAL_TR	Outpatient Visits Medi-Cal - Traditional	P4.1 C3 L105
VIS_MCAL_MC	Outpatient Visits Medi-Cal - Managed	P4.1 C4 L105
VIS_CNTY	Outpatient Visits County Indigent Programs - Traditional & Managed	P4.1 C5 + C6 L105
VIS_THRD_TR	Outpatient Visits Other Third Parties - Traditional	P4.1 C7 L105
VIS_THRD_MC	Outpatient Visits Other Third Parties - Managed	P4.1 C8 L105
VIS_OTH_IND	Outpatient Visits Other Indigent	P4.1 C9 L105
VIS_OTH	Outpatient Visits Other Payors	P4.1 C10 L105
VIS_TOT	Outpatient Visits Total	P4.1 C11 L105

**Ambulatory and Referred Outpatient Visits**

VIS_ER	Visits Emergency Room	P4 C1 L160 + L170
VIS_CLIN	Visits Clinic	P4 C1 L175 + L180
VIS_HOME	Visits Home Health Care	P4 C1 L205
VIS_REF_OP	Visits Referred Outpatient	P4 C1 L555



Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Managed Care Contract Utilization**

DAYS_PIPS	Purchased Inpatient Days	P4.1 C11 L45
-----------	--------------------------	--------------

**Surgery and Selected Ancillary Information**

OP_ROOM	Operating Rooms	P4 C1 L510 + L530 + L540
OP_MIN_IP	Operating Minutes Inpatient	P4 C7 L185 + L235 + L240
OP_MIN_OP	Operating Minutes Outpatient	P4 C13 L185 + L235 + L240
SURG_IP	Surgeries Inpatient	P4 C7 L505 + L515 + L535
SURG_OP	Surgeries Outpatient	P4 C13 L505 + L515 + L535
CT_SCANS	CT Scanner Procedures	P4 C1 L325

**Summary Income Statement**

GR_PT_REV	Gross Patient Revenue Total	P8 C1 L30
DED_FR_REV	Deductions from Revenue Total	P8 C1 L105
TOT_CAP_REV	Total Capitation Premium Revenue	P8 C1 L107
NET_PT_REV	Net Patient Revenue Total	P8 C1 L110
OTH_OP_REV	Other Operating Revenue	P8 C1 L135
TOT_OP_EXP	Total Operating Expenses	P8 C1 L200
NET_FRM_OP	Net from Operations	P8 C1 L205
NONOP_REV	Non-Operating Revenue	P8 C1 L625
NONOP_EXP	Non-Operating Expenses	P8 C1 L685
INC_TAX	Provision for Income Taxes	P8 C1 L220 + L225
EXT_ITEM	Extraordinary Items	P8 C1 L235 + L240
NET_INCOME	Net Income	P8 C1 L245

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**PATIENT REVENUE INFORMATION**

**Gross Patient Revenue by Revenue Center Group**

GR_REV_DLY	Gross Patient Revenue Daily Hospital Services	P8 C1 L5
GR_REV_AMB	Gross Patient Revenue Ambulatory Services	P8 C1 L10
GR_REV_ANC	Gross Patient Revenue Ancillary Services	P8 C1 L15

**Gross Inpatient Revenue by Payer**

GR_IP_MCAR_TR	Gross Inpatient Revenue Medicare - Traditional	P12 C1 L415
GR_IP_MCAR_MC	Gross Inpatient Revenue Medicare - Managed	P12 C3 L415
GR_IP_MCAL_TR	Gross Inpatient Revenue Medi-Cal - Traditional	P12 C5 L415
GR_IP_MCAL_MC	Gross Inpatient Revenue Medi-Cal - Managed	P12 C7 L415
GR_IP_CNTY	Gross Inpatient Revenue County Indigent Programs - Traditional & Managed	P12 C9 + C11 L415
GR_IP_THRD_TR	Gross Inpatient Revenue Other Third Parties - Traditional	P12 C13 L415
GR_IP_THRD_MC	Gross Inpatient Revenue Other Third Parties - Managed	P12 C15 L415
GR_IP_OTH_IND	Gross Inpatient Revenue Other Indigent	P12 C17 L415
GR_IP_OTH	Gross Inpatient Revenue Other Payors	P12 C19 L415
GR_IP_TOT	Gross Inpatient Revenue Total	P12 C21 L415

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Gross Outpatient Revenue by Payor**

GR_OP_MCAR_TR	Gross Outpatient Revenue Medicare - Traditional	P12 C2 L415
GR_OP_MCAR_MC	Gross Outpatient Revenue Medicare - Managed	P12 C4 L415
GR_OP_MCAL_TR	Gross Outpatient Revenue Medi-Cal - Traditional	P12 C6 L415
GR_OP_MCAL_MC	Gross Outpatient Revenue Medi-Cal - Managed	P12 C8 L415
GR_OP_CNTY	Gross Outpatient Revenue County Indigent Programs - Traditional & Managed	P12 C10 L415 + P12 C12 L415
GR_OP_THRD_TR	Gross Outpatient Revenue Other Third Parties - Traditional	P12 C14 L415
GR_OP_THRD_MC	Gross Outpatient Revenue Other Third Parties- Managed	P12 C16 L415
GR_OP_OTH_IND	Gross Outpatient Revenue Other Indigent	P12 C18 L415
GR_OP_OTH	Gross Outpatient Revenue Other Payors	P12 C20 L415
GR_OP_TOT	Gross Outpatient Revenue Total	P12 C22 L415

**Deductions from Revenue**

C_ADJ_MCAR_TR	Contractual Adjustments Medicare - Traditional	P8 C1 L305
C_ADJ_MCAR_MC	Contractual Adjustments Medicare - Managed	P8 C1 L310
C_ADJ_MCAL_TR	Contractual Adjustments Medi-Cal - Traditional	P8 C1 L315
C_ADJ_MCAL_MC	Contractual Adjustments Medi-Cal - Managed	P8 C1 L320
DISP_855	Disproportionate Share Payments for Medi-Cal (SB 855)	P8 C1 L325 (negative amount)

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Deductions from Revenue** (Con't)

C_ADJ_CNTY	Contractual Adjustments County Indigent Programs - Traditional & Managed	P8 C1 L330 + L335
C_ADJ_THRD_TR	Contractual Adjustments Other Third Parties - Traditional	P8 C1 L340
C_ADJ_THRD_MC	Contractual Adjustments Other Third Parties - Managed	P8 C1 L345
BAD_DEBT	Provision for Bad Debts	P8 C1 L300
CHAR_HB	Charity-Hill-Burton	P8 C1 L350
CHAR_OTH	Charity-Other	P8 C1 L355
SUB_INDGNT	Restricted Donations and Subsidies for Indigent Care	P8 C1 L360 (negative amount)
DED_OTH	All Other Deductions from Revenue	P8 C1 L365 + L370 + L375 + L380 + L385

**Capitation Premium Revenue**

CAP_REV_MCAR	Capitation Premium Revenue Medicare	P8 C1 L430
CAP_REV_MCAL	Capitation Premium Revenue Medi-Cal	P8 C1 L435
CAP_REV_CNTY	Capitation Premium Revenue County Indigent Programs	P8 C1 L440
CAP_REV_THRD	Capitation Premium Revenue Other Third Parties	P8 C1 L445

**Net Patient Revenue by Payer**

NETRV_MCAR_TR	Net Patient Revenue Medicare - Traditional	P12 C1 + C2 L460
NETRV_MCAR_MC	Net Patient Revenue Medicare - Managed	P12 C3 L460
NETRV_MCAL_TR	Net Patient Revenue Medi-Cal - Traditional	P12 C5 L460

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Net Patient Revenue by Payor** (Con't)

NETRV_MCAL_MC	Net Patient Revenue Medi-Cal - Managed	P12 C7 L460
NETRV_CNTY	Net Patient Revenue County Indigent Programs - Traditional & Managed	P12 C9 + C10 + C11 L460
NETRV_THRD_TR	Net Patient Revenue Other Third Parties - Traditional	P12 C13 + C14 L460
NETRV_THRD_MC	Net Patient Revenue Other Third Parties - Managed	P12 C15 L460
NETRV_OTH_IND	Net Patient Revenue Other Indigent	P12 C17 + C18 L460
NETRV_OTH	Net Patient Revenue Other Payors	P12 C19 + C20 L460

**Selected Financial Items**

DISP_TRNFR	Dispro Share Funds Transferred to Related Public Entity	(P7 C1 L105) x -1
INTER_TFR	Intercompany Transfers	P7 C1 L100
CONTRIBTNS	Unrestricted Contributions	P8 C1 L510
INC_INVEST	Incomes, Gains & Losses from Unrestricted Investments	P8 C1 L520
DIST_REV	District Assessment Revenue	P8 C1 L545 + L550 + L555 + L560 + L565
CNTY_APPRO	County Appropriations	P8 C1 L575 + L580 + L585

**EXPENSE INFORMATION**

**Direct Expenses by Cost Center Group**

EXP_DLY	Expenses Daily Hospital Services	P15 C9 L150 + P17 C10 L150
EXP_AMB	Expenses Ambulatory Services	P15 C9 L225 + P17 C10 L225
EXP_ANC	Expenses Ancillary Services	P15 C9 L405 + P17 C10 L405

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Direct Expenses by Cost Center Group** (Con't)

EXP_PIP	Expenses Purchased Inpatient Services	P17 C10 L410
EXP_POP	Expenses Purchased Outpatient Services	P17 C10 L411
EXP_RES	Research	P16 C9 L10 + P18 C10 L10
EXP_ED	Education	P16 C9 L50 + P18 C10 L50
EXP_GEN	General Services	P18 C10 L150
EXP_FISC	Fiscal Services	P18 C10 L200
EXP_ADM	Administrative Services	P16 C9 L300 + P18 C10 L300
EXP_UNASSG	Unassigned Costs	P18 C10 L360

**Expenses by Natural Classification**

EXP_SAL	Salaries and Wages	P16 C1 L305 + P18 C1 L365
EXP_BEN	Employee Benefits	P16 C2 L305 + P18 C2 L365
EXP_PHYS	Physician Professional Fees	P16 C3 L305
EXP_OTHPRO	Other Professional Fees	P18 C4 L365
EXP_SUPP	Supplies	P18 C5 L365
EXP_PURCH	Purchased Services	P18 C6 L365
EXP_DEPRE	Depreciation	P18 C7 L365
EXP_LEASES	Leases and Rentals	P18 C8 L365
EXP_INSUR	Insurance - Hospital and Professional Malpractice	P18 C10 L315
EXP_INTRST	Interest - Working Capital and Other	P18 C10 L330 + L345
EXP_OTH	All Other Expenses	P18 C9 L365 - C9 L315 - L330 - L345

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Balance Sheet Information**

**Assets**

CUR_ASST	Current Assets	P5 C1 L55
ASST_LIMTD	Assets Whose Use Is Limited	P5 C1 L75
NET_PPE	Net Property, Plant, and Equipment	P5 C1 L200
CONST_PROG	Construction-in-Progress	P5 C1 L205
INV_OTH	Investments and Other Assets	P5 C1 L235
INTAN_ASST	Intangible Assets	P5 C1 L265
TOT_ASST	Total Assets	P5 C1 L270

**Liabilities and Equity**

CUR_LIAB	Current Liabilities	P5 C3 L60
DEF_CRED	Deferred Credits	P5 C3 L80
NET_LTDEBT	Net Long-term Debt	P5 C3 L130
EQUITY	Equity	P5 C3 L205
LIAB_EQ	Total Liabilities and Equity	P5 C3 L270

**Other Balance Sheet Items**

CASH	Cash	P5 C1 L5
BLDGS	Buildings and Improvements	P5 C1 L90
EQUIPMENT	Equipment	P5 C1 L100
TOT_PPE	Total Property, Plant and Equipment	P5 C1 L105
ACC_DEPRE	Accumulated Depreciation	(P5 C1 L195) x -1
MORT_PAY	Mortgages Payable	P5 C3 L85
CAP_LEASE	Capital Lease Obligation	P5 C3 L100

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Other Balance Sheet Items** (Con't)

BOND_PAY	Bonds Payable	P5 C3 L105
TOT_LTDEBT	Total Long-Term Debt	P5 C3 L120
CUR_MAT	Current Maturities on Long-term Debt	P5 C3 L50
INTER-REC	Intercompany Receivables (Current and Non-Current)	P5 C1 L45 + L225
INTER_PAY	Intercompany Payables (Current and Non-Current)	P5 C3 L45 + L110

**LABOR AND PRODUCTIVITY INFORMATION**

**Hospital Personnel Information**

HOSP_EMP	Average Number of Hospital Employees	P18 C13 L155
HOSP_FTE	Number of Hospital Paid FTEs	$[(P21\ C24\ L150 + L225 + L405) + (P22\ C24\ L10 + L50 + L150 + L200 + L300 + L350 + L370)] \div (2,080 \div 365) \div [(P0\ C1\ L26 - P0\ C1\ L25) + 1]$ (Round to whole number.)
NURS_EMP	Average Number of Nursing Personnel	P18 C13 L260
PROD_HRS	Total Productive Hours	$(P21\ C22\ L150 + L225 + L405) + (P21.1\ C5\ L150 + L225 + L405) + (P22\ C22\ L10 + L50 + L150 + L200 + L300 + L350 + L370) + (P22.1\ C4\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
NON_PRD_HR	Total Non-Productive Hours	$(P21\ C23\ L150 + L225 + L405) + (P22\ C23\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
PAID_HRS	Total Paid Hours	$(P21\ C24\ L150 + L225 + L405) + (P21.1\ C5\ L150 + L225 + L405) + (P22\ C24\ L10 + L50 + L150 + L200 + L300 + L350 + L370) + (P22.1\ C4\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
MED_STAFF	Number of Active Medical Staff	P1 C1 + C2 + C3 + C4 + C5 + C6 L320
STDNT_FTE	Number of Student FTEs	P1 C7 + C8 L320 (reported to two decimal places - round to whole number)



Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Productive Hours by Employee Classification**

PRD_HR_MGT	Management and Supervision	$(P21\ C2\ L150 + L225 + L405) + (P22\ C2\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
PRD_HR_TCH	Technical and Specialist	$(P21\ C4\ L150 + L225 + L405) + (P22\ C4\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
PRD_HR_RN	Registered Nurses	$(P21\ C6\ L150 + L225 + L405) + (P22\ C6\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
PRD_HR_LVN	Licensed Vocational Nurses	$(P21\ C8\ L150 + L225 + L405) + (P22\ C8\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
PRD_HR_AID	Aides and Orderlies	$(P21\ C10\ L150 + L225 + L405) + (P22\ C10\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
PRD_HR_CLR	Clerical and Other Administrative	$(P21\ C12\ L150 + L225 + L405) + (P22\ C12\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
PRD_HR_ENV	Environmental and Food Services	$(P21\ C14\ L150 + L225 + L405) + (P22\ C14\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
PRD_HR_OTH	All Other Salaries and Wages	$(P21\ C16 + C18 + C20\ L150 + L225 + L405) + (P22\ C16 + C18 + C20\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$

**Contracted Labor Hours by Classification**

CNT_HR_RN	Registry Nurses	$(P21.1\ C2\ L150 + L225 + L405)$
CNT_HR_OTH	Other Contracted Services	$(P21.1\ C4\ L150 + L225 + L405) + (P22.1\ C4\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$

**Total Productive Hours by Cost Center Group**

PRD_HR_DLY	Daily Hospital Services	$P21\ C22\ L150 + P21.1\ C5\ L150$
PRD_HR_AMB	Ambulatory Services	$P21\ C22\ L225 + P21.1\ C5\ L225$
PRD_HR_ANC	Ancillary Services	$P21\ C22\ L405 + P21.1\ C5\ L405$
PRD_HR_ED	Education and Research	$(P22\ C22\ L10 + L50) + (P22.1\ C4\ L10 + L50)$
PRD_HR_GEN	General Services	$P22\ C22\ L150 + P22.1\ C4\ L150$
PRD_HR_FIS	Fiscal Services	$P22\ C22\ L200 + P22.1\ C4\ L200$

Office of Statewide Health Planning and Development  
Cross- References for  
Hospital Annual Financial Data File

**Total Productive Hours by Cost Center Group** (Con't)

PRD_HR_ADM	Administrative Services (including Employee Benefits)	(P22 C22 L300 + L350) + (P22.1 C4 L300 + L350)
PRD_HR_NON	Non-Operating Cost Centers	P22 C22 L370 + P22.1 C4 L370

**Total Paid Hours by Cost Center Group**

PD_HR_DLY	Daily Hospital Services	P21 C24 L150 + P21.1 C5 L150
PD_HR_AMB	Ambulatory Services	P21 C24 L225 + P21.1 C5 L225
PD_HR_ANC	Ancillary Services	P21 C24 L405 + P21.1 C5 L405
PD_HR_ED	Education and Research	(P22 C24 L10 + L50) + (P22.1 C4 L10 + L50)
PD_HR_GEN	General Services	P22 C24 L150 + P22.1 C4 L150
PD_HR_FIS	Fiscal Services	P22 C24 L200 + P22.1 C4 L200
PD_HR_ADM	Administrative Services (including Employee Benefits)	(P22 C24 L300 + L350) + (P22.1 C4 L300 + L350)
PD_HR_NON	Non-Operating Cost Centers	P22 C24 L370 + P22.1 C4 L370

**Office of Statewide Health Planning and Development  
Annual Data File Labels for Reports Ending June 30, 2000**

Item No.	Column Reference	Data Item	Column Label
<b>Disclosure Report Information</b>			
1	A	OSHPD Facility Number	FAC_NO
2	B	Facility DBA Name	FAC_NAME
3	C	Report Period Begin Date	BEG_DATE
4	D	Report Period End Date	END_DATE
5	E	Days in Report Period	DAY_PER
6	F	Data Status Indicator	DATA_IND
7	G	Independent Audit Indicator	AUDIT_IND
<b>General Hospital Information</b>			
8	H	County Name	COUNTY
9	I	Health Service Area (HSA) Number	HSA
10	J	Health Facility Planning Area (HFPA) Number	HFPA
11	K	Type of Control	TYPE_CNTRL
12	L	Type of Care	TYPE_CARE
13	M	Type of Hospital	TYPE_HOSP
14	N	Teaching or Small/Rural Hospital	TEACH_RURL
15	O	Phone Number	PHONE
16	P	Address	ADDRESS
17	Q	City	CITY
18	R	Zip Code	ZIP_CODE
19	S	Chief Executive Officer	CEO
20	T	CEO Title	CEO_TITLE
21	U	Report Preparer	RPT_PREP
22	V	Hospital Owner	OWNER
23	W	ER Trauma Center Designation	ER_DESIG
24	X	Medicare Provider Number	MCAR_PRO#
25	Y	Medi-Cal Contract Provider Number	MCAL_PRO#
26	Z	Medi-Cal Non-Contract Provider Number	REG_MCAL#
<b>Beds (Excluding Beds in Suspense and Nursery Bassinets)</b>			
27	AA	Licensed Beds (End of Period)	BED_LIC
28	AB	Available Beds (Average)	BED_AVL
29	AC	Staffed Beds (Average)	BED_STF
<b>Patient (Census) Days by Payer Category</b>			
30	AD	Patient (Census) Days Medicare-Traditional	DAY_MCAR_TR
31	AE	Patient (Census) Days Medicare-Managed Care	DAY_MCAR_MC
32	AF	Patient (Census) Days Medi-Cal-Traditional	DAY_MCAL_TR
33	AG	Patient (Census) Days Medi-Cal-Managed Care	DAY_MCAL_MC
34	AH	Patient (Census) Days County Indigent Programs-Traditional & Managed Care	DAY_CNTY
35	AI	Patient (Census) Days Other Third Parties-Traditional	DAY_THRD_TR
36	AJ	Patient (Census) Days Other Third Parties-Managed Care	DAY_THRD_MC
37	AK	Patient (Census) Days Other Indigent	DAY_OTH_IND
38	AL	Patient (Census) Days Other Payers	DAY_OTH
39	AM	Patient (Census) Days Total	DAY_TOT

**Office of Statewide Health Planning and Development  
Annual Data File Labels for Reports Ending June 30, 2000**

Item No.	Column Reference	Data Item	Column Label
<b>Discharges by Payer Category</b>			
40	AN	Discharges Medicare-Traditional	DIS_MCAR_TR
41	AO	Discharges Medicare-Managed Care	DIS_MCAR_MC
42	AP	Discharges Medi-Cal-Traditional	DIS_MCAL_TR
43	AQ	Discharges Medi-Cal-Managed Care	DIS_MCAL_MC
44	AR	Discharges County Indigent Programs-Traditional & Managed Care	DIS_CNTY
45	AS	Discharges Other Third Parties-Traditional	DIS_THRD_TR
46	AT	Discharges Other Third Parties-Managed Care	DIS_THRD_MC
47	AU	Discharges Other Indigent	DIS_OTH_IND
48	AV	Discharges Other Payers	DIS_OTH
49	AW	Discharges Total	DIS_TOT
<b>Licensed Beds by Type of Care</b>			
50	AX	Licensed Beds Acute Care	BED_ACUTE
51	AY	Licensed Beds Psychiatric Care	BED_PSYCH
52	AZ	Licensed Beds Chemical Dependency Care	BED_CHEM
53	BA	Licensed Beds Rehabilitation Care	BED_REHAB
54	BB	Licensed Beds Long-term Care	BED_LTC
55	BC	Licensed Beds Residential & Other Daily Services	BED_RESNT
<b>Patient (Census) Days by Type of Care</b>			
56	BD	Patient (Census) Days Acute Care	DAY-ACUTE
57	BE	Patient (Census) Days Psychiatric Care	DAY_PSYCH
58	BF	Patient (Census) Days Chemical Dependency Care	DAY_CHEM
59	BG	Patient (Census) Days Rehabilitation Care	DAY_REHAB
60	BH	Patient (Census) Days Long-term Care	DAY_LTC
61	BI	Patient (Census) Days Residential & Other Daily Services	DAY_RESNT
<b>Discharges by Type of Care</b>			
62	BJ	Discharges Acute Care	DIS_ACUTE
63	BK	Discharges Psychiatric Care	DIS_PSYCH
64	BL	Discharges Chemical Dependency Care	DIS_CHEM
65	BM	Discharges Rehabilitation Care	DIS_REHAB
66	BN	Discharges Long-term Care	DIS_LTC
67	BO	Discharges Residential & Other Daily Services	DIS_RESNT
<b>Occupancy Rate and Average Length of Stay (Approximate)</b>			
68	BP	Licensed Beds Occupancy Rate	OCC_LIC
69	BQ	Available Beds Occupancy Rate	OCC_AVL
70	BR	Average Length of Stay (Including LTC)	ALOS_ALL
71	BS	Average Length of Stay (Excluding LTC)	ALOS_EXLTC
<b>Nursery Information</b>			
72	BT	Nursery Bassinets	BAS_NURSRY
73	BU	Nursery Days	DAY_NURSRY
74	BV	Nursery Discharges	DIS_NURSRY

**Office of Statewide Health Planning and Development  
Annual Data File Labels for Reports Ending June 30, 2000**

Item No.	Column Reference	Data Item	Column Label
		<b>Outpatient Visits by Payer Category</b>	
75	BW	Outpatient Visits Medicare-Traditional	VIS_MCAR_TR
76	BX	Outpatient Visits Medicare-Managed Care	VIS_MCAR_MC
77	BY	Outpatient Visits Medi-Cal-Traditional	VIS_MCAL_TR
78	BZ	Outpatient Visits Medi-Cal-Managed Care	VIS_MCAL_MC
79	CA	Outpatient Visits County Indigent Programs-Traditional & Managed Care	VIS_CNTY
80	CB	Outpatient Visits Other Third Parties-Traditional	VIS_THRD_TR
81	CC	Outpatient Visits Other Third Parties-Managed Care	VIS_THRD_MC
82	CD	Outpatient Visits Other Indigent	VIS_OTH_IND
83	CE	Outpatient Visits Other Payers	VIS_OTH
84	CF	Outpatient Visits Total	VIS_TOT
		<b>Ambulatory and Referred Outpatient Visits</b>	
85	CG	Visits Emergency Room	VIS_ER
86	CH	Visits Clinic	VIS_CLIN
87	CI	Visits Home Health Care	VIS_HOME
88	CJ	Visits Referred Outpatient	VIS_REF_OP
		<b>Managed Care Contract Information</b>	
89	CK	Purchased Inpatient Days	DAY_PIPS
		<b>Surgery and Selected Ancillary Information</b>	
90	CL	Operating Rooms	OP_ROOM
91	CM	Operating Minutes Inpatient	OP_MIN_IP
92	CN	Operating Minutes Outpatient	OP_MIN_OP
93	CO	Surgeries Inpatient	SURG_IP
94	CP	Surgeries Outpatient	SURG_OP
95	CQ	CT Scanner Procedures	CT_SCANS
		<b>Income Statement</b>	
96	CR	Gross Patient Revenue	GR_PT_REV
97	CS	Deductions from Revenue	DED_FR_REV
98	CT	Capitation Premium Revenue	TOT_CAP_REV
99	CU	Net Patient Revenue	NET_PT_REV
100	CV	Other Operating Revenue	OTH_OP_REV
101	CW	Total Operating Expenses	TOT_OP_EXP
102	CX	Net from Operations	NET_FRM_OP
103	CY	Non-Operating Revenue	NONOP_REV
104	CZ	Non-Operating Expenses	NONOP_EXP
105	DA	Provision for Income Taxes	INC_TAX
106	DB	Extraordinary Items	EXT_ITEM
107	DC	Net Income	NET_INCOME
		<b>Gross Patient Revenue by Revenue Center Group</b>	
108	DD	Gross Patient Revenue Daily Hospital Services	GR_REV_DLY
109	DE	Gross Patient Revenue Ambulatory Services	GR_REV_AMB
110	DF	Gross Patient Revenue Ancillary Services	GR_REV_ANC

**Office of Statewide Health Planning and Development  
Annual Data File Labels for Reports Ending June 30, 2000**

Item No.	Column Reference	Data Item	Column Label
<b>Gross Inpatient Revenue by Payer Category</b>			
111	DG	Gross Inpatient Revenue Medicare-Traditional	GR_IP_MCAR_TR
112	DH	Gross Inpatient Revenue Medicare-Managed Care	GR_IP_MCAR_MC
113	DI	Gross Inpatient Revenue Medi-Cal-Traditional	GR_IP_MCAL_TR
114	DJ	Gross Inpatient Revenue Medi-Cal-Managed Care	GR_IP_MCAL_MC
115	DK	Gross Inpatient Revenue County Indigent Programs-Traditional & Managed Care	GR_IP_CNTY
116	DL	Gross Inpatient Revenue Other Third Parties-Traditional	GR_IP_THRD_TR
117	DM	Gross Inpatient Revenue Other Third Parties-Managed Care	GR_IP_THRD_MC
118	DN	Gross Inpatient Revenue Other Indigent	GR_IP_OTH_IND
119	DO	Gross Inpatient Revenue Other Payers	GR_IP_OTH
120	DP	Gross Inpatient Revenue Total	GR_IP_TOT
<b>Gross Outpatient Revenue by Payer Category</b>			
121	DQ	Gross Outpatient Revenue Medicare-Traditional	GR_OP_MCAR_TR
122	DR	Gross Outpatient Revenue Medicare-Managed Care	GR_OP_MCAR_MC
123	DS	Gross Outpatient Revenue Medi-Cal-Traditional	GR_OP_MCAL_TR
124	DT	Gross Outpatient Revenue Medi-Cal-Managed Care	GR_OP_MCAL_MC
125	DU	Gross Outpatient Revenue County Indigent Programs-Traditional & Managed Care	GR_OP_CNTY
126	DV	Gross Outpatient Revenue Other Third Parties-Traditional	GR_OP_THRD_TR
127	DW	Gross Outpatient Revenue Other Third Parties-Managed Care	GR_OP_THRD_MC
128	DX	Gross Outpatient Revenue Other Indigent	GR_OP_OTH_IND
129	DY	Gross Outpatient Revenue Other Payers	GR_OP_OTH
130	DZ	Gross Outpatient Revenue Total	GR_OP_TOT
<b>Deductions from Revenue</b>			
131	EA	Contractual Adjustments Medicare-Traditional	C_ADJ_MCAR_TR
132	EB	Contractual Adjustments Medicare-Managed Care	C_ADJ_MCAR_MC
133	EC	Contractual Adjustments Medi-Cal-Traditional	C_ADJ_MCAL_TR
134	ED	Contractual Adjustments Medi-Cal-Managed Care	C_ADJ_MCAL_MC
135	EE	Dispro Share Payments for Medi-Cal Patient Days (SB 855)	DISP_855
136	EF	Contractual Adjustments County Indigent Programs-Traditional & Managed Care	C_ADJ_CNTY
137	EG	Contractual Adjustments Other Third Parties-Traditional	C_ADJ_THRD_TR
138	EH	Contractual Adjustments Other Third Parties-Managed Care	C_ADJ_THRD_MC
139	EI	Provision for Bad Debts	BAD_DEBT
140	EJ	Charity - Hill-Burton	CHAR_HB
141	EK	Charity - Other	CHAR_OTH
142	EL	Restricted Donations and Subsidies for Indigent Care	SUB_INDGNT
143	EM	All Other Deductions from Revenue	DED_OTH
<b>Capitation Premium Revenue by Payer Category</b>			
144	EN	Capitation Premium Revenue-Medicare-Managed Care	CAP_REV_MCAR
145	EO	Capitation Premium Revenue-Medi-Cal-Managed Care	CAP_REV_MCAL
146	EP	Capitation Premium Revenue-County Indigent Programs-Managed Care	CAP_REV_CNTY
147	EQ	Capitation Premium Revenue-Other Third Parties-Managed Care	CAP_REV_THRD

**Office of Statewide Health Planning and Development  
Annual Data File Labels for Reports Ending June 30, 2000**

<b>Item No.</b>	<b>Column Reference</b>	<b>Data Item</b>	<b>Column Label</b>
		<b>Net Patient Revenue by Payer Category</b>	
148	ER	Net Patient Revenue Medicare-Traditional	NETRV_MCAR_TR
149	ES	Net Patient Revenue Medicare-Managed Care	NETRV_MCAR_MC
150	ET	Net Patient Revenue Medi-Cal-Traditional	NETRV_MCAL_TR
151	EU	Net Patient Revenue Medi-Cal-Managed Care	NETRV_MCAL_MC
152	EV	Net Patient Revenue County Indigent Programs-Traditional & Managed Care	NETRV_CNTY
153	EW	Net Patient Revenue Other Third Parties-Traditional	NETRV_THRD_TR
154	EX	Net Patient Revenue Other Third Parties-Managed Care	NETRV_THRD_MC
155	EY	Net Patient Revenue Other Indigent	NETRV_OTH_IND
156	EZ	Net Patient Revenue Other Payers	NETRV_OTH
		<b>Financial Items - Other</b>	
157	FA	Dispro Share Funds Transferred to Related Entity	DISP_TRNFR
158	FB	Intercompany Transfers	INTER_TFR
159	FC	Unrestricted Contributions	CONTRIBTNS
160	FD	Incomes, Gains & Losses from Unrestricted Investments	INC_INVEST
161	FE	District Assessment Revenue	DIST_REV
162	FF	County Appropriations	CNTY_APPRO
		<b>Operating Expenses by Cost Center Group</b>	
163	FG	Daily Hospital Services	EXP_DLY
164	FH	Ambulatory Services	EXP_AMB
165	FI	Ancillary Services	EXP_ANC
166	FJ	Purchased Inpatient Services	EXP_PIP
167	FK	Purchased Outpatient Services	EXP_POP
168	FL	Research	EXP_RES
169	FM	Education	EXP_ED
170	FN	General Services	EXP_GEN
171	FO	Fiscal Services	EXP_FISC
172	FP	Administrative Services	EXP_ADM
173	FQ	Unassigned Costs	EXP_UNASSG
		<b>Operating Expenses by Natural Classification</b>	
174	FR	Salaries and Wages	EXP_SAL
175	FS	Employee Benefits	EXP_BEN
176	FT	Physician Professional Fees	EXP_PHYS
177	FU	Other Professional Fees	EXP_OTHPRO
178	FV	Supplies	EXP_SUPP
179	FW	Purchased Services	EXP_PURCH
180	FX	Depreciation	EXP_DEPRE
181	FY	Leases and Rentals	EXP_LEASES
182	FZ	Insurance - Hospital & Professional Malpractice	EXP_INSUR
183	GA	Interest - Working Capital & Other	EXP_INTRST
184	GB	All Other Expenses	EXP_OTH

**Office of Statewide Health Planning and Development**  
**Annual Data File Labels for Reports Ending June 30, 2000**

Item No.	Column Reference	Data Item	Column Label
<b>Balance Sheet - Assets</b>			
185	GC	Current Assets	CUR_ASST
186	GD	Assets Whose Use Is Limited	ASST_LIMTD
187	GE	Net Property, Plant, and Equipment	NET_PPE
188	GF	Construction-in-Progress	CONST_PROG
189	GG	Investments and Other Assets	INV_OTH
190	GH	Intangible Assets	INTAN_ASST
191	GI	Total Assets	TOT_ASST
<b>Balance Sheet - Liabilities and Equity</b>			
192	GJ	Current Liabilities	CUR_LIAB
193	GK	Deferred Credits	DEF_CRED
194	GL	Net Long-term Debt	NET_LTDEBT
195	GM	Equity	EQUITY
196	GN	Total Liabilities and Equity	LIAB_EQ
<b>Balance Sheet - Other Items</b>			
197	GO	Cash	CASH
198	GP	Buildings and Improvements	BLDGS
199	GQ	Equipment	EQUIPMENT
200	GR	Total Property, Plant and Equipment	TOT_PPE
201	GS	Accumulated Depreciation	ACC_DEPRE
202	GT	Mortgages Payable	MORT_PAY
203	GU	Capitalized Lease Obligations	CAP_LEASE
204	GV	Bonds Payable	BOND_PAY
205	GW	Total Long-term Debt	TOT_LTDEBT
206	GX	Current Maturities on Long-term Debt	CUR_MAT
207	GY	Intercompany Receivables	INTER_REC
208	GZ	Intercompany Payables	INTER_PAY
<b>Labor Information</b>			
209	HA	Average Number of Hospital Employees	HOSP_EMP
210	HB	Number of Hospital Paid FTEs	HOSP_FTE
211	HC	Average Number of Nursing Personnel	NURS_EMP
212	HD	Total Productive Hours	PROD_HRS
213	HE	Total Non-Productive Hours	NON_PRD_HR
214	HF	Total Paid Hours	PAID_HRS
215	HG	Number of Active Medical Staff	MED_STAFF
216	HH	Number of Student FTEs	STDNT_FTE
<b>Productive Hours by Employee Classification</b>			
217	HI	Management and Supervision	PRD_HR_MGT
218	HJ	Technical and Specialist	PRD_HR_TCH
219	HK	Registered Nurses	PRD_HR_RN
220	HL	Licensed Vocational Nurses	PRD_HR_LVN
221	HM	Aides and Orderlies	PRD_HR_AID
222	HN	Clerical and Other Administrative	PRD_HR_CLR
223	HO	Environmental and Food Services	PRD_HR_ENV
224	HP	All Other Employee Classifications	PRD_HR_OTH



**Office of Statewide Health Planning and Development  
Annual Data File Labels for Reports Ending June 30, 2000**

<b>Item No.</b>	<b>Column Reference</b>	<b>Data Item</b>	<b>Column Label</b>
		<b>Contracted Labor Hours by Classification</b>	
225	HQ	Registry Nurses	CNT_HR_RN
226	HR	Other Contracted Services	CNT_HR_OTH
		<b>Paid Hours by Cost Center Group</b>	
227	HS	Daily Hospital Services	PRD_HR_DLY
228	HT	Ambulatory Services	PRD_HR_AMB
229	HU	Ancillary Services	PRD_HR_ANC
230	HV	Research and Education	PRD_HR_ED
231	HW	General Services	PRD_HR_GEN
232	HX	Fiscal Services	PRD_HR_FIS
233	HY	Administrative Services	PRD_HR_ADM
234	HZ	Non-Operating Cost Centers	PRD_HR_NON
		<b>Productive Hours by Cost Center Group</b>	
235	IA	Daily Hospital Services	PD_HR_DLY
236	IB	Ambulatory Services	PD_HR_AMB
237	IC	Ancillary Services	PD_HR_ANC
238	ID	Research and Education	PD_HR_ED
239	IE	General Services	PD_HR_GEN
240	IF	Fiscal Services	PD_HR_FIS
241	IG	Administrative Services	PD_HR_ADM
242	IH	Non-Operating Cost Centers	PD_HR_NON

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>ACCUMULATED DEPRECIATION</b>	The accumulation to date of depreciation expense or that portion of the original cost of depreciable assets which already has been expensed. Accumulated depreciation relates to all depreciable assets, including land improvements, buildings and improvements, leasehold improvements, and equipment. Total Property, Plant, and Equipment minus Accumulated Deprecation equals Net Property, Plant, and Equipment.
<b>ACTIVE MEDICAL STAFF</b>	The number of hospital-based and non-hospital based physicians who are voting members of and can hold office in the Medical Staff organization of the hospital. Includes the Medical Staff classifications of Attending, Associate, and House Staff, but not the classifications of Courtesy and Consulting.
<b>ACUTE</b>	See <b>Type of Care (2)</b> .
<b>ADDRESS</b>	The street address where the facility is located.
<b>ADMINISTRATIVE SERVICES</b>	The non-revenue producing cost centers for those services generally associated with the overall management and administration of a hospital, such as Hospital Administration, Personnel, and Medical Records.
<b>AIDES &amp; ORDERLIES</b>	This employee classification includes non-technical personnel employed in the performance of direct nursing care to patients. Examples of job titles include Aides, Orderlies, and Nursing Assistant (see <b>Productive Hours</b> for related information).
<b>ALL OTHER DEDUCTIONS FROM REVENUE</b>	All other deductions from revenue other than third-party contractual adjustments, provisions for bad debts, charity care, and restricted donations and subsidies for indigent care. Includes policy discounts; administrative adjustments; and for the University of California hospitals, Teaching Allowances and Clinical Teaching Support (see <b>Deductions from Revenue (1)</b> ).
<b>ALL OTHER EMPLOYEE CLASSIFICATIONS</b>	This employee classification includes all other employee classifications not reported, such as Physicians (Salaried), Non-Physician Medical Practitioners, and Other Salaries and Wages (see <b>Productive Hours</b> for related information). The number of physician hours is small because California law only allows public hospitals to employ physicians.
<b>ALL OTHER EXPENSES</b>	All expenses not classified elsewhere, including utilities, non-professional liability insurance, and telephones (see <b>Operating Expenses</b> reported by natural classification of expense for related information).
<b>AMBULATORY SERVICES</b>	The revenue-producing cost centers associated with hospital-based or satellite service locations which emphasize outpatient care. Patients usually come or are brought to the service locations for treatment and are released the same day. In some instances, a patient visiting an ambulatory service may be formally admitted to the hospital as an inpatient. Examples of ambulatory services include Emergency Services, Satellite Clinics, Observation Care, and Home Health Care Services.
<b>ANCILLARY SERVICES</b>	The revenue-producing cost centers which perform specific diagnostic or therapeutic services for both inpatients and outpatients, as distinguished from daily hospital services and ambulatory services. Ancillary services are those special services for which charges are customarily made in addition to routine charges, such as Labor and Delivery, Radiology-Diagnostic, and Occupational Therapy.
<b>ASSETS WHOSE USE IS LIMITED</b>	Assets whose use is limited either by the hospital's governing board, trust agreement, or other third parties. These assets may be in the form of cash, marketable securities, pledges, or other investments. See <b>Limited Use Assets</b> .
<b>AVAILABLE BEDS (AVERAGE)</b>	The average daily complement of beds (excluding nursery bassinets) physically existing and actually available for overnight use, regardless of staffing levels. Excludes beds placed in suspense or in nursing units converted to non-patient care uses which cannot be placed into service within 24 hours.
<b>AVAILABLE BEDS OCCUPANCY RATE</b>	The percentage of available beds occupied during a reporting period. It is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of days in the reporting period times the number of average available beds. This occupancy rate is calculated to one decimal place on the Annual Financial Data File and Internet Quarterly Profile. On the Annual Financial Pivot Table, it's calculated to two decimal places.

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>AVERAGE LENGTH OF STAY (EXCLUDING LTC)</b>	The approximate average period of hospitalization (exclusive of long-term care (LTC) services) for formally-admitted inpatients who were discharged during the report period. By excluding LTC patients, this calculation results in a more comparable statistic, since not all hospitals provide long-term care services. The average is calculated by dividing total non-LTC patient days by the number of non-LTC hospital discharges. Nursery days and discharges are also excluded from this calculation.
<b>AVERAGE LENGTH OF STAY (INCLUDING LTC)</b>	The approximate average period of hospitalization (inclusive of long-term care (LTC) services) for formally-admitted inpatients during the report period. The average is calculated (to one decimal place) by dividing total patient (census) days by the number of discharges. Nursery days and discharges are excluded from this calculation.
<b>AVERAGE NUMBER OF HOSPITAL EMPLOYEES</b>	The average number of full-time and part-time hospital employees. Excluded are workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel. Hospitals which report zero (0) employees did not report expenses for the cost center (General Accounting) from which these statistics were obtained.
<b>AVERAGE NUMBER OF NURSING PERSONNEL</b>	The average number full-time and part-time nursing service personnel, including RNs, LVNs, aides, orderlies, and ward clerks. Also includes registry nursing personnel. Hospitals which report zero (0) employees did not report expenses for the cost center (Nursing Administration) from which these statistics were obtained
<b>BAD DEBTS</b>	See <b>Provision for Bad Debts</b> .
<b>BALANCE SHEET - ASSETS</b>	Balance Sheet assets are physical objects (tangible) or rights (intangible) which provide future economic benefits to its owner, or any cost benefiting a future period. This includes <b>Current Assets, Limited Use Assets, Property Plant and Equipment, Construction-in-Progress, Investments and Other Assets, and Intangible Assets</b> . See <b>Balance Sheet</b> .
<b>BALANCE SHEET - LIABILITIES AND EQUITY</b>	Balance Sheet liabilities are amounts owed by the hospital (debtor) to another entity (creditor) payable in money, or in goods and services, and includes <b>Current Liabilities, Deferred Credits, and Long-term Debt</b> . Equity is the operator's interest in the hospital, or the amount by which a hospital's total assets exceeds its total liabilities. See <b>Balance Sheet</b> .
<b>BEDS</b>	The number of beds that are licensed, available, and staffed, excludes beds placed in suspense and nursery bassinets. See <b>Licensed Beds, Available Beds, and Staffed Beds</b> .
<b>BONDS PAYABLE</b>	The amount of unpaid principle related to all bonds as of the report period end date. A bonds is reported as long-term debt and is a written promise to pay a sum of money at some definite future time.
<b>BUILDINGS AND IMPROVEMENTS</b>	The cost of all buildings and subsequent additions used in hospital operations. Includes hospital buildings, parking structures, and fixed equipment.
<b>CAPITALIZED LEASE OBLIGATIONS</b>	The amount of unpaid principle related to all capital leases as of the report period end date. A capital lease obligation is a lease under which the lessee (hospital) records an asset and a long-term liability, and accounts for the lease as an installment purchase of the leased property.
<b>CAPITATION PREMIUM REVENUE</b>	The total amount of capitated revenue received (per member per month payments) for patients enrolled in managed care health plans. This figure should not be reduced to reflect services purchased from another hospital.
<b>CAPITATION PREMIUM REVENUE - COUNTY INDIGENT PROGRAMS</b>	See <b>Capitation Premium Revenue</b> .
<b>CAPITATION PREMIUM REVENUE - MEDI-CAL</b>	See <b>Capitation Premium Revenue</b> .
<b>CAPITATION PREMIUM REVENUE - MEDICARE</b>	See <b>Capitation Premium Revenue</b> .

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>CAPITATION PREMIUM REVENUE - OTHER THIRD PARTIES</b>	See <b>Capitation Premium Revenue</b> .
<b>CASH</b>	The amount of cash on deposit in banks and immediately available for use in financing Unrestricted Fund activities. Includes checking accounts, savings accounts, certificates of deposit, and treasury notes.
<b>CEO TITLE</b>	The title of the hospital's CEO, which is usually "Administrator".
<b>CHARITY - HILL-BURTON</b>	The amount of charity care provided by hospitals to satisfy obligations related to the federal Hill-Burton Program. It is the difference between gross patient revenue (based on full established charges) for services rendered to patients and the amount paid by or on behalf of the patient (see <b>Deductions from Revenue (1) or (2)</b> ).
<b>CHARITY - OTHER</b>	The difference between gross patient revenue (based on full established charges) for services rendered to patients who are unable to pay for all or part of the services provided, and the amount paid by or on behalf of the patient. Includes charity care provided by non-county hospitals to indigent patients whose care is not the responsibility of the county (see <b>Deductions from Revenue (1) or (2)</b> ).
<b>CHEMICAL DEPENDENCY</b>	See <b>Type of Care (2)</b> .
<b>CHIEF EXECUTIVE OFFICER</b>	The Chief Executive Officer (CEO) of the hospital, or the person in charge of day-to-day operations of the hospital.
<b>CITY</b>	The city in which the hospital is located.
<b>CLERICAL AND OTHER ADMINISTRATIVE</b>	This employee classification includes non-technical personnel employed in record keeping, communication, and other administrative-type functions (see <b>Productive Hours</b> for related information).
<b>CLINIC VISITS</b>	The number of patients visiting the hospital's on-site and/or satellite Clinics for diagnostic, preventative, curative, rehabilitative, and educational services on a scheduled basis during the reporting period. A Clinic visit is counted for each appearance of a person to each separately organized clinic, and includes inpatient and outpatient visits. (Also see <b>Outpatient Visits</b> )
<b>CONSTRUCTION-IN-PROGRESS</b>	The accumulated cost of construction that is in progress and eventually used in hospital operations. Upon completion of the construction project, the asset is reclassified to the appropriate capital asset accounts, such as land and buildings.
<b>CONTRACTED LABOR HOURS</b>	Total hours actually worked or on the job for those individuals who work at the hospital, but are not paid through the hospital's payroll system (see <b>Productive Hours</b> ). Contracted Labor Hours are reported by the following classifications: Registry Nurses, and Other Contracted Services (see definitions of each for more detail).
<b>CONTRACTUAL ADJUSTMENTS</b>	The difference between billings at full established rates and amounts received or receivable from third-party payers under formal contract agreements. Contractual adjustments may be reported for the following payer categories: Medicare - Traditional, Medicare - Managed Care, Medi-Cal - Traditional, Medi-Cal - Managed Care, County Indigent Programs - Traditional, County Indigent Programs - Managed Care, Other Third Parties - Traditional, and Other Third Parties - Managed Care. (See definitions of each payer category or <b>Payer Categories</b> for more detail, also see <b>Deductions from Revenue (1) or (2)</b> )
<b>COST CENTER GROUP</b>	See <b>Operating Expenses</b> .
<b>COUNTY APPROPRIATIONS</b>	The amount of revenue received by county hospitals from a county's general fund or other county funds, including Realignment Funds which do not relate directly to patient care. These amounts are reported as non-operating revenue.
<b>COUNTY INDIGENT PROGRAMS - MANAGED CARE</b>	The County Indigent Programs - Managed Care category includes indigent patients covered under Welfare and Institutions Code Section 17000 and are covered by a managed care plan funded by a county. This category was previously reported in the Other Third Parties category (see <b>Payer Categories</b> for a list of the ten payer categories).

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>COUNTY INDIGENT PROGRAMS - TRADITIONAL</b>	The County Indigent Programs - Traditional category includes indigent patients covered under Welfare and Institution Code Section 17000 and was previously reported in the County Indigent Programs category. Also included are patients paid for in whole or in part by the County Medical Services Program (CMSP), California Health Care for Indigent Program (CHIP or tobacco tax funds), and other funding sources whether or not a bill is rendered. This category also includes indigent patients who are provided care in county hospitals, or in certain non county hospitals where no county-operated hospital exists, whether or not a bill is rendered (see <b>Payer Categories</b> for a list of the ten payer categories).
<b>COUNTY NAME</b>	The name of the county in which the hospital is located. There are 58 counties in California. Please note that no hospitals are located in the County of Alpine.
<b>CT SCANNER PROCEDURES</b>	The number of Computed Tomographic Scanner procedures performed during the reporting period. A procedure is defined as the initial scan and any additional scans of the same anatomical area during a single visit.
<b>CURRENT ASSETS</b>	Unrestricted cash and other assets, such as marketable securities, accounts receivable, and inventory, that will be converted into cash, or will be used, during a normal operating cycle, which is generally one year. These items are often viewed as being indicative of short-term debt-paying ability. See <b>Balance Sheet - Assets</b> .
<b>CURRENT LIABILITIES</b>	The short-term debt or obligations that, according to reasonable expectations, are to be satisfied within a normal operating cycle, or one year, whichever is longer. Examples include accounts payable, accrued compensation and related liabilities, and short-term intercompany payables. See <b>Balance Sheet - Liabilities</b> .
<b>CURRENT MATURITIES ON LONG-TERM DEBT</b>	The amount of long-term debt that is due within one year from the report period end date. Total Long-term Debt minus Current Maturities on Long-term Debt equals Net Long-term Debt.
<b>DAILY HOSPITAL SERVICES</b>	The revenue-producing cost centers associated with general, routine, and continuous nursing care services, and room and board accommodations, provided to an inpatient who is formally admitted to a medical or nursing unit within the hospital. Examples are Coronary Care, Obstetrics Acute, and Skilled Nursing Care.
<b>DATA STATUS INDICATOR</b>	Indicates if the report for that hospital has completed OSHPD's desk audit (AUDITED) or is still in the process of being desk audited (IN PROCESS). Please note that hospitals may submit revisions to a report subsequent to our completion of the desk audit.
<b>DAYS IN REPORT PERIOD</b>	The number of calendar days in the reporting period. For most hospitals, this value is 365. A different number usually indicates that the hospital opened or closed, or had a change in licensure or fiscal year end date during the reporting cycle.
<b>DEDUCTIONS FROM REVENUE (1)</b>	The difference between gross patient revenue (charges based at full established rates) and amounts received from patients or third-party payers for services performed. Includes: Provisions for Bad Debts, Contractual Adjustments, Disproportionate Share Payments for Medi-Cal (SB 855), Charity - Hill Burton, Charity - Other, Restricted Donations and Subsidies for Indigent Care, and All Other Deductions from Revenue which reduce gross patient revenue (see definitions of each for more detail). Capitation Premium Revenue is reported separately from deductions from revenue. This amount on the 1995-1999 Annual Financial Pivot Tables has been adjusted to reflect Medi-Cal DSH funds transferred back to related organizations, and includes Capitation Premium Revenue.
<b>DEFERRED CREDITS</b>	The amount of revenue received or recorded before it is earned, such as deferred income taxes or deferred third-party income. See <b>Balance Sheet - Liabilities</b> .
<b>DEPRECIATION</b>	The expenses recorded to spread the cost of a capital asset over its estimated useful life. Includes depreciation expenses for buildings, fixed and movable equipment, land improvements, and leasehold improvements (see <b>Operating Expenses</b> reported by natural classification of expense for related information).

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>DISCHARGES</b>	A discharge is the formal release of a formally admitted inpatient from the hospital, including deaths at the hospital. Also included is the transfer (discharge) of an inpatient from one type of care (Acute Care, Psychiatric Care, Chemical Dependency Care, Rehabilitation Care, Long-Term Care, and Residential Care) to another type of care within the hospital (see definition of <b>Type of Care (2)</b> for more detail). Excludes nursery discharges and service discharges, which are transfers within a type of care and purchased inpatient discharges. Discharges are reported by ten payer categories (see <b>Payer Categories</b> for more detail).
<b>DISPROPORTIONATE SHARE FUNDS TRANSFERRED TO RELATED ENTITY</b>	The amount of Medi-Cal disproportionate share payments provided by SB 855 and/or SB 1255, SB 1732, and/or Graduate Medical Education that were transferred from the hospital to a related public entity. Only county, district, and University of California hospitals will report this item. This is an optional field on the Quarterly Report. (See <b>Disproportionate Share Payments for Medi-Cal Patient Days (SB 855)</b> for related data item.)
<b>DISPROPORTIONATE SHARE PAYMENTS FOR MEDI-CAL PATIENT DAYS (SB 855)</b>	The amount of supplemental Medi-Cal payments received by those hospitals which serve a high percentage of Medi-Cal and other low-income patients, as provided by SB 855 (Statutes of 1991). These payments are funded by intergovernmental transfers from public agencies (counties, districts, and the University of California system) to the State and from federal matching funds. SB 855 Disproportionate Share Payments are received by qualifying hospitals for each Medi-Cal paid inpatient day, up to a certain maximum, and are included in Medi-Cal Net Patient Revenue. Since disproportionate share payments have a credit balance, the value of this item will be negative. (See <b>Disproportionate Share Funds Transferred to Related Entity</b> for a related data item.)
<b>DISTRICT ASSESSMENT REVENUE</b>	The amount of revenue received by district hospitals through assessments, property taxes and revenue apportioned or allocated by a county, tax assessments for debt service, and funds provided by the State to compensate for lost revenue. These amounts are reported as non-operating revenue.
<b>EDUCATION</b>	The non-revenue producing cost centers generally associated with the formal education of residents, nurses, and other health professionals. Examples of education cost centers include School or Nursing, Medical Postgraduate Education, and Paramedical Education. In-service education activities are not included within these cost centers.
<b>EMERGENCY ROOM (ER) VISITS</b>	The number of patients visiting the hospital's Emergency Room (ER) for medical, surgical, or psychiatric care on an unscheduled basis during the reporting period. These may include some non-emergency visits for patients who use the emergency room for non-emergency care. An ER visit is counted for each appearance of a patient to an emergency services unit of the hospital, regardless if the patient is formally admitted as an inpatient to the hospital or treated and released from the hospital as an outpatient. (Also see <b>Outpatient Visits</b> .)
<b>EMPLOYEE BENEFITS</b>	Employee labor expenses that are considered benefits, and not compensation for actual time worked, which is salaries and wages. Examples of employee benefits are paid vacation, sick leave, holiday time-off, group health and life insurance, pension and retirement, worker's compensation insurance, and hospital-paid payroll taxes (see <b>Operating Expenses</b> reported by natural classification of expense for related information).
<b>ENVIRONMENTAL AND FOOD SERVICES</b>	This employee classification includes personnel employed in providing the basic needs for food and accommodations. They perform routine work of a non-technical nature. It includes job titles such as Housekeeping Aide, Cook's Helper, Guard, and Maintenance Person (see <b>Productive Hours</b> for related information).
<b>EQUIPMENT</b>	The cost of major movable and minor equipment used in hospital operations that will be capitalized over an estimated useful life.
<b>EQUITY</b>	The operator's interest in the hospital, or the amount by which a hospital's total assets exceeds its total liabilities. Public and non-profit hospitals often refer to Equity as Fund Balance. Negative equity indicates that total liabilities exceed total assets.

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>ER TRAUMA CENTER DESIGNATION</b>	Indicates if the hospital is a designated trauma center and the level of that designation, as determined by a local Emergency Medical Services Agency. There are three trauma center levels, with level 1 representing the highest designation. A zero (0) indicates that the hospital is not designated as a trauma center.
<b>EXTRAORDINARY ITEMS</b>	Revenue received or expenses incurred from events that will, in all likelihood, never occur again, e.g., a major casualty loss due to a fire. Items are generally recorded as expense (losses), but a negative amount indicates revenue (gain).
<b>FACILITY DBA NAME</b>	The name under which the facility is doing business. This name may be an abbreviation and/or differ from the facility's legal name.
<b>FISCAL SERVICES</b>	The non-revenue producing cost centers for those services generally associated with the fiscal operations of a hospital, including such cost centers as General Accounting, Patient Accounting, and Admitting.
<b>GENERAL SERVICES</b>	The non-revenue producing cost centers for those services generally associated with the operation and maintenance of a hospital, including such cost centers as Dietary, Laundry and Linen, Housekeeping, and Plant Operations and Maintenance.
<b>GROSS INPATIENT REVENUE</b>	Total inpatient charges at the hospital's full established rates for daily hospital services, inpatient ambulatory services, and inpatient ancillary services before deductions from revenue are applied. Total charges for supplies and drugs sold to inpatients are included. Gross inpatient revenue is reported by ten payer categories (see <b>Payer Categories</b> for more detail).
<b>GROSS OUTPATIENT REVENUE</b>	Total outpatient charges at the hospital's full established rates for outpatient ambulatory and outpatient ancillary services before deductions from revenue are applied. Total charges for supplies and drugs sold to outpatients are included. Gross outpatient revenue is reported by ten payer categories (see <b>Payer Categories</b> for more detail).
<b>GROSS PATIENT REVENUE (1)</b>	The total charges at the hospital's full established rates for the provision of patient care services before deductions from revenue are applied. Includes charges related to hospital-based physician professional services. Other operating revenue, capitation premium revenue, and nonoperating revenue are excluded. Gross Patient Revenue is reported by the following revenue center groups: Daily Hospital Services, Ambulatory Services, and Ancillary Services (see the definition of each revenue center group for more detail).
<b>HEALTH FACILITY PLANNING AREA (HFPA)</b>	A numeric code denoting the Health Facility Planning Area (HFPA) in which the hospital is located. The HFPA is a geographic subdivision of a Health Service Area (HSA) and is defined by OSHPD for evaluating existing and required hospitals and services.
<b>HEALTH SERVICE AREA (HSA) NUMBER</b>	A numeric code denoting the HSA in which the hospital is located. The HSA's geographic area, consisting of one or more contiguous counties, is designated by the Federal Department of Health and Human Services for health planning on a regional basis. The 14 HSAs in California are: 1) Northern California, 2) Golden Empire, 3) North Bay, 4) West Bay, 5) East Bay, 6) North San Joaquin, 7) Santa Clara, 8) Mid-Coast, 9) Central, 10) Santa Barbara/Ventura, 11) Los Angeles County, 12) Inland Counties, 13) Orange County, and 14) San Diego/Imperial.
<b>HOME HEALTH CARE VISITS</b>	The number of appearances of a hospital's Home Health Care representative to the residence of a home health care patient. These appearances, by definition, may only be counted as outpatient visits. (Also see <b>Outpatient Visits</b> .)
<b>HOSPITAL OWNER</b>	The owner or parent organization of the hospital.
<b>HOSPITAL PAID FTES</b>	The number of full-time equivalent employees (FTEs), or the sum of total paid hours (whether worked or not) for all employees divided by 2,080. Excluded are workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel.
<b>INCOME, GAINS &amp; LOSSES FROM UNRESTRICTED INVESTMENTS</b>	The amount of interest, dividends, or other income on investments as well as net gains or losses resulting from investments. This amount is reported as non-operating revenue.

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>INDEPENDENT AUDIT INDICATOR</b>	This field indicates if the submitted Hospital Annual Disclosure Report INCLUDES or EXCLUDES audit adjustments made by an independent auditor.
<b>INSURANCE - HOSPITAL &amp; PROFESSIONAL MALPRACTICE INTANGIBLE ASSETS</b>	The cost incurred related to professional liability insurance. Also includes the cost of self-insurance that has been actuarially determined (see <b>Operating Expenses</b> reported by natural classification of expense for related information).
<b>INTERCOMPANY PAYABLES</b>	Non-current assets lacking physical existence that have future economic benefits because of the rights they afford the possessor. The cost of an intangible asset is often amortized over its expected useful life. Examples include goodwill, unamortized loan costs, and preopening costs. See <b>Balance Sheet - Assets</b> .
<b>INTERCOMPANY RECEIVABLES</b>	The amount payable to a related organization. Includes both current (less than one year) and non-current (greater than one year) payables. Non-Current Intercompany Payables are included in Net Long-term Debt and Total Long-term Debt even though there may be no specified interest rates or payment due dates.
<b>INTERCOMPANY TRANSFERS</b>	The amount receivable from a related organization. Includes both current (less than one year) and non-current (greater than one year) receivables.
<b>INTEREST - WORKING CAPITAL &amp; OTHER</b>	The amount of funds transferred to (negative amounts) or received from (positive amounts) a related organization or entity, excluding those transfers related to SB 855 and/or SB 1255 (See <b>Disproportionate Share Funds Transferred to Related Entity</b> ). These transfers directly affect the hospital's equity.
<b>INVESTMENTS AND OTHER ASSETS</b>	The expenses incurred on borrowings for working capital purposes, such as short-term notes payable; and all long-term debt, such as mortgage notes and bonds payable (see <b>Operating Expenses</b> reported by natural classification of expense for related information). This is listed as Interest on the Annual Financial Pivot Table.
<b>LEASES AND RENTALS</b>	Non-current assets which do not fit other asset categories. Examples include investments in property, plant, and equipment not used in hospital operations, and long-term intercompany receivables. See <b>Balance Sheet - Assets</b> .
<b>LICENSED BEDS (END OF PERIOD)</b>	The cost related to the lease and rental of buildings, equipment, and leasehold improvements (see <b>Operating Expenses</b> reported by natural classification of expense for related information).
<b>LICENSED BEDS OCCUPANCY RATE</b>	The number of licensed beds (excluding beds placed in suspense and nursery bassinets) stated on the hospital license at the end of the reporting period.
<b>LICENSED VOCATIONAL NURSES</b>	The percentage of licensed beds occupied during a reporting period. It is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of days in the reporting period times the number of licensed beds at the end of the report period. This occupancy rate is calculated to one decimal place on the Annual Financial Data File and Internet Quarterly Profile. On the Annual Financial Data File, it is calculated to two decimal places.
<b>LONG-TERM CARE</b>	Includes Licensed Vocational Nurses (LVNs) employed in the performance of direct nursing care to patients. Those LVNs not providing direct nursing care to patients are classified according to assigned duties.
<b>MANAGED CARE</b>	See <b>Type of Care (2)</b> .
<b>MANAGEMENT AND SUPERVISION</b>	Managed care patients are patients enrolled in a managed care plan to receive health care from providers on a pre-negotiated or per diem basis, usually involving utilization review (includes Health Maintenance Organizations (HMO), Health Maintenance Organizations with Point-of-Service option (POS), Preferred Provider Organizations (PPO), Exclusive Provider Organizations (EPO), Exclusive Provider Organizations with Point-of-Service option, etc.). Also see <b>Payer Categories</b> for related information.
	Employees included in this classification are primarily involved in the direction, supervision, and coordination of hospital activities. Typical job titles are Administrator, Director, Manager, and Supervisor (see <b>Productive Hours</b> for related information).



# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>MEDI-CAL - MANAGED CARE</b>	This payer category includes patients covered by a managed care plan funded by Medi-Cal and was previously reported in the Other Third Parties category. (See <b>Payer Categories</b> for a list of the ten payer categories. See also <b>Managed Care</b> .)
<b>MEDI-CAL - TRADITIONAL</b>	The Medi-Cal-Traditional category includes patients who are qualified as needy under state laws and was previously reported in the Medi-Cal category. (See <b>Payer Categories</b> for a list of the ten payer categories)
<b>MEDI-CAL CONTRACT PROVIDER NUMBER</b>	The Medi-Cal provider number of the hospital if it has a contract with the California Medical Assistance Commission to be a Medi-Cal contract provider.
<b>MEDI-CAL NON-CONTRACT PROVIDER NUMBER</b>	The Medi-Cal provider number of the hospital if it is a Medi-Cal non-contract provider, or is a contract provider that has certain services which are provided to Medi-Cal patients on a non-contract basis.
<b>MEDICARE - MANAGED CARE</b>	The Medicare - Managed Care category includes patients who are covered by a managed care plan funded by Medicare and was previously reported in the Other Third Parties category. (See <b>Payer Categories</b> for a list of the ten payer categories. See also <b>Managed Care</b> .)
<b>MEDICARE - TRADITIONAL</b>	The Medicare - Traditional category includes patients covered under the Social Security Amendments of 1965 and was previously reported in the Medicare category. These patients are primarily the aged and needy. (See <b>Payer Categories</b> for a list of the ten payer categories)
<b>MEDICARE PROVIDER NUMBER</b>	The Medicare provider number of the hospital. We formatted this field using an underline (99_9999) instead of a hyphen (99-9999) to accommodate Excel software.
<b>MORTGAGES PAYABLE</b>	The amount of unpaid principle related to all mortgages as of the report period end date. A mortgage payable is a pledge of designated property as security for a loan.
<b>NATURAL CLASSIFICATION</b>	A classification of operating expenses, such as salaries and wages, employee benefits, etc. See <b>Operating Expenses</b> .
<b>NET FROM OPERATIONS</b>	Total Operating Revenue less Total Operating Expenses (see definitions of each for more detail). This is the net income resulting from providing patient care in the hospital during the reporting period, exclusive of non-operating revenue and expenses. This amount on the 1995-99 Annual Financial Pivot Tables has been adjusted to reflect Medi-Cal DSH funds transferred back to related organizations. Total Operating Revenue is defined as Net Patient Revenue plus Other Operating Revenue.
<b>NET INCOME</b>	The amount of income from operations plus non-operating revenue net of non-operating expense less provision for income taxes, and extraordinary items. A negative value indicates a net loss. This amount on the 1995-99 Annual Financial Pivot Tables has been adjusted to reflect Medi-Cal DSH funds transferred back to related organizations.
<b>NET LONG-TERM DEBT</b>	The amount of liabilities which are not expected to be satisfied within one year of the end of the reporting period. This amount reflects the reduction for that portion of the debt which is expected to be satisfied the next year. Includes mortgage notes, capitalized lease obligations, bonds payable, and long-term intercompany payables. See <b>Balance Sheet - Liabilities</b> .
<b>NET PATIENT REVENUE (1)</b>	Gross Patient Revenue plus Capitation Premium Revenue less Deductions from Revenue (see definitions of each for more detail) . This amount is more comparable than gross patient revenue because it indicates the actual amount received from patients and third party payers. Includes Medi-Cal DSH funds <b>before</b> any transfers to related entities and Capitation Premium Revenue. Net Patient Revenue is reported by 10 payer categories (see <b>Payer Categories</b> for more detail).
<b>NET PROPERTY, PLANT, AND EQUIPMENT (PPE)</b>	The cost of depreciable assets used in hospital operations, such as land, buildings, and equipment, less related accumulated depreciation. Excludes construction-in-progress. See <b>Balance Sheet - Assets</b> .
<b>NON-OPERATING COST CENTERS</b>	See <b>Non-Operating Expenses</b> .

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>NON-OPERATING EXPENSES</b>	Expenses incurred for services that are not directly related to the provision of health care services. Examples of non-operating expenses include loss on sale of hospital property, and the expenses associated with operating a medical office building and retail operations (gift shop).
<b>NON-OPERATING REVENUE</b>	Revenue received or recognized for services that are not directly related to the provision of health care services. Examples of non-operating revenue include unrestricted contributions, income and gains from investments, and various government assessments, taxes, and appropriations.
<b>NURSERY BASSINETS</b>	The average number of bassinets in the Nursery Acute cost center. These nursery bassinets are not included in the count of licensed, available, or staffed beds.
<b>NURSERY DAYS</b>	The number of census days in the Nursery Acute cost center for the reporting period. Nursery days are excluded from the count of Patient (Census) Days.
<b>NURSERY DISCHARGES</b>	The number of infants discharged from the Nursery Acute cost center during the reporting period. A nursery discharge is counted when an infant is formally released from the hospital, dies in the hospital, or requires extraordinary care and is transferred (formally admitted as an inpatient) to Neonatal Intensive Care or a pediatric cost center. Nursery discharges are excluded from the count of Hospital Discharges.
<b>NURSERY INFORMATION</b>	Data items that relate to the hospital's Nursery Acute cost center, which provides daily nursing care for normal newborn infants, premature infants not requiring extraordinary care, and boarder babies. Infants requiring extraordinary care are typically discharged from Nursery Acute (a nursery discharge) and formally admitted as an inpatient to Neonatal Intensive Care or a pediatric cost center.
<b>OCCUPANCY RATES</b>	See definitions for <b>Licensed Beds Occupancy Rate, Available Beds Occupancy Rate, or Staffed Beds Occupancy Rate.</b>
<b>OPERATING EXPENSES</b>	The total direct expenses incurred by various cost center groups for providing patient care by the hospital. Direct expenses include salaries and wages, employee benefits, professional fees, supplies, purchased services, and other expenses. Operating expenses are reported for the following 11 <b>Cost Center Groups</b> : Daily Hospital Services, Ambulatory Services, Ancillary Services, Purchased Inpatient Services, Purchased Outpatient Services, Research, Education, General Services, Fiscal Services, Administrative Services, and Unassigned Costs (see the definition of each cost center group for more detail). Cost center groups which generate revenue are also called <b>Revenue Center Groups</b> . Operating expenses are also reported for the following 11 categories of <b>Natural Classifications</b> : Salaries and Wages, Employee Benefits, Physician Professional Fees, Other Professional Fees, Supplies, Purchased Services, Depreciation, Leases and Rentals, Insurance - Hospital & Professional Malpractice, Interest - Working Capital & Other, and All Other Expenses (see definition of each classification for
<b>OPERATING MINUTES INPATIENT</b>	The number of operating minutes related to inpatient surgeries performed during the reporting period. Operating minutes are defined as the difference between starting time (beginning of anesthesia) and ending time (end of anesthesia). If anesthesia is not administered, starting and ending times are defined as the beginning and end, respectively, of surgery.
<b>OPERATING MINUTES OUTPATIENT</b>	The number of operating minutes related to outpatient surgeries performed during the reporting period. Operating minutes are defined as the difference between starting time (beginning of anesthesia) and ending time (end of anesthesia). If anesthesia is not administered, starting and ending times are defined as the beginning and end, respectively, of surgery.
<b>OPERATING ROOMS</b>	The number of operating rooms located at the hospital and any discrete operating rooms existing at Satellite Ambulatory Surgery Centers. Operating rooms located at the hospital may be exclusively for inpatients or outpatients, or may be combined inpatient/outpatient operating rooms.
<b>OSHPD FACILITY NUMBER</b>	A nine-digit hospital identification number assigned by OSHPD for reporting purposes. OSHPD Facility numbers are typically based on a facility's operating license and not site.

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>OTHER CONTRACTED SERVICES</b>	This classification includes therapists and administrative-type personnel, such as accountants and clerical support, contracted on a temporary basis (also see <b>Contracted Labor Hours</b> ).
<b>OTHER INDIGENT</b>	The Other Indigent category includes indigent patients, excluding those who are recorded in the Count Indigent Programs category and including those who are being provided charity care by the hospital. This category is included in the Other Payers category on the 1995-99 Annual Financial Pivot Tables. (see <b>Payer Categories</b> for a list of the ten payer categories).
<b>OTHER OPERATING REVENUE</b>	Revenue generated by health care operations from non-patient care services to patients and others. Examples include non-patient food sales, refunds and rebates, supplies sold to non-patients, and Medical Records abstract sales. Does not include interest income or Capitation Premium Revenue.
<b>OTHER PAYERS</b>	The Other Payers category includes all patients who do not belong in the other nine payer categories, such as those designated as self-pay and U.C. teaching hospital patients who are provided care with Support for Clinical Teaching funds (see <b>Payer Categories</b> for a list of the ten payer categories). This category includes the Other Indigent Payer Category on the 1995-99 Annual Financial Pivot Tables.
<b>OTHER PROFESSIONAL FEES</b>	The fees paid for non-physician professional services provided by therapists, consultants, legal counsel, auditors, and registry nursing personnel (see <b>Operating Expenses</b> reported by natural classification of expense for related information).
<b>OTHER THIRD PARTIES - MANAGED CARE</b>	The Other Third Parties - Managed Care category includes patients covered by managed care plans other than those funded by Medicare, Medi-Cal, or a county; and was previously reported in the Other Third Parties category. (See <b>Payer Categories</b> for a list of the ten payer categories. See also <b>Managed Care</b> .)
<b>OTHER THIRD PARTIES - TRADITIONAL</b>	The Other Third Parties - Traditional category includes all other forms of health coverage excluding managed care plans. Examples include Short-Doyle, CHAMPUS, IRCA/SLIAG, California Children's Services, indemnity plans, fee-for-service plans, and Workers' Compensation. This category was previously reported in the Other Third Parties category. (See <b>Payer Categories</b> for a list of the ten payer categories)
<b>OUTPATIENT VISITS</b>	A visit is an appearance of an outpatient in the hospital for ambulatory services or the appearance of a private referred outpatient in the hospital for ancillary services. In both instances, the patient is typically treated and released the same day, and is not formally admitted as an inpatient, even though occasional overnight stays may occur. Included are outpatient <b>Emergency Room Visits</b> , outpatient <b>Clinic Visits</b> , <b>Referred (ancillary service) Visits</b> , <b>Home Health Care Visits</b> , and day care days, where the outpatient is treated and released the same day. Also included are outpatient chemical dependency visits, hospice outpatient visits, and adult day health care visits. Outpatient visits are reported by ten payer categories (see <b>Payer Categories</b> for more detail).
<b>PAID HOURS</b>	Total hours paid on the job, whether worked or not. Excluded are hours for workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel. Paid hours are reported for the following eight cost center groups: Daily Hospital Services, Ambulatory Services, Ancillary Services, Research and Education, General Services, Fiscal Services, Administrative Services, and Non-Operating Cost Centers (see definitions of each for more detail).
<b>PATIENT (CENSUS) DAYS</b>	The number of census days that all formally admitted inpatients spent in the hospital during the reporting period. Patient days include the day of admission, but not the day of discharge. If both admission and discharge occur on the same day, one patient day is counted. Nursery days and Purchased Inpatient Days are excluded. Patient days are reported by 10 payer categories (see <b>Payer Categories</b> for more detail).

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>PAYER CATEGORIES</b>	Annual and Quarterly Reports include financial and utilization data by payer category, which is defined as the third-party or individual who is responsible for the predominate portion of a patient's bill. For 2000 Annual and Quarterly Reports, the Office established 10 payer categories: Medicare - Traditional, Medicare - Managed Care, Medi-Cal - Traditional, Medi-Cal - Managed Care, County Indigent Programs - Traditional, County Indigent Programs - Managed Care, Other Third Parties - Traditional, Other Third Parties - Managed Care, Other Indigent, and Other Payers (see definition of each payer category for more detail). On the 1995-99 Annual Financial Pivot Tables, only five payer categories (Medicare, Medi-Cal, County Indigent Programs, Other Third Parties, and Other Payers) were used.
<b>PHONE NUMBER</b>	The main business phone number of the hospital.
<b>PHYSICIAN PROFESSIONAL FEES</b>	The professional fees incurred relating to physicians (see <b>Operating Expenses</b> reported by natural classification of expense for related information).
<b>PRODUCTIVE HOURS</b>	Total hours actually worked, including paid time spent attending meetings and educational activities at or away from the hospital. Includes operating and non-operating cost centers. Included are hours for workers who do not receive a paycheck from the hospital's payroll system, such as registry nursing personnel and other temporary personnel. Does not include non-productive hours or "on-call" hours. Productive hours are reported by the following employee classifications: Management and Supervision, Technical and Specialist, Registered Nurses, Licensed Vocational Nurses, Aides & Orderlies, Clerical and Other Administrative, Environmental and Food Services, and All Other Employee Classifications (see definitions of each for more detail). Productive hours are reported by the following cost center groups: Daily Hospital Services, Ambulatory Services, Ancillary Services, Research and Education, General Services, Fiscal Services, Administrative Services, and Non-Operating Cost Centers (see definitions of each for more detail).
<b>PROVISION FOR BAD DEBTS</b>	The amount of accounts receivable which are determined to be uncollectible due to the patient's unwillingness to pay. This amount is charged as a credit loss against gross patient revenue. Bad debts are classified as deductions from revenue, and not included in operating expenses (see <b>Deductions from Revenue (1) or (2)</b> ).
<b>PROVISION FOR INCOME TAXES</b>	The sum of current and deferred income taxes incurred by the hospital. This item applies only to investor hospitals.
<b>PSYCHIATRIC</b>	See <b>Type of Care (2)</b> .
<b>PURCHASED INPATIENT DAYS</b>	The number of purchased inpatient days related to hospital patients enrolled in managed care health plans in which the reporting hospital was unable to provide services on-site and was required under contract to purchase these services from another hospital. Purchased inpatient days are excluded from the reporting hospital's patient (census) days.
<b>PURCHASED INPATIENT SERVICES</b>	Inpatient services purchased under contract from another hospital on an arranged basis for patients who are not formally admitted as inpatients of the purchasing hospital. This situation may arise due to managed care contract requirements or the lack of appropriate hospital technology at the purchasing hospital. The reporting of these data are <b>optional</b> on the Quarterly Report.
<b>PURCHASED OUTPATIENT SERVICES</b>	A cost center that is used to report the cost of obtaining outpatient care from another hospital. This cost is incurred when a hospital is unable to provide certain outpatient services on-site and must "purchase" these services from another hospital. This typically occurs because of contractual obligations related to capitation arrangements. The expenses outpatient ambulatory services and ancillary services provided by and purchased from the other hospital. This is an <b>optional</b> data item for the Quarterly Report.
<b>PURCHASED SERVICES</b>	The expenses incurred relating to services purchased from an outside contractor or vendor, such as diagnostic imaging services, equipment repairs and maintenance, and collection services. Also includes fees paid to a related organization for management services and inpatient services purchased from another hospital (see <b>Operating Expenses</b> reported by natural classification of expense for related information).

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>REFERRED OUTPATIENT VISITS</b>	The number of appearances of a private referred outpatient in the hospital for diagnostic or therapeutic ancillary services. The patient is typically referred to the hospital by a private physician or another health care institution. These appearances, by definition, may only be counted as outpatient visits. (Also see <b>Outpatient Visits</b> .)
<b>REGISTERED NURSES</b>	Includes only Registered Nurses (RNs) employed in the performance of direct nursing care to patients. RNs functioning as supervisors or instructors are classified as Management and Supervision or Technical and Specialist, respectively (see <b>Productive Hours</b> for related information). On the 1995-99 Annual Financial Pivot Tables, this field includes <b>Registry Nurses</b> .
<b>REGISTRY NURSES</b>	This classification includes registry nursing personnel, such as RNs, LVNs, aides, and orderlies, contracted on a temporary basis (also see <b>Contracted Labor Hours</b> ).
<b>REHABILITATION</b>	See <b>Type of Care (2)</b> .
<b>REPORT PERIOD BEGIN DATE</b>	The first day of the reporting period (YYYYMMDD).
<b>REPORT PERIOD END DATE</b>	The last day of the reporting period (YYYYMMDD).
<b>REPORT PREPARER</b>	The name of the individual who completed the Hospital Annual Disclosure Report.
<b>RESEARCH</b>	The non-revenue producing cost center associated with formal research projects funded by donations, grants, contracts, and the hospital. Includes the administration and management of all research activities (see <b>Operating Expenses</b> for related information).
<b>RESIDENTIAL AND OTHER DAILY SERVICES</b>	See <b>Type of Care (2)</b> .
<b>RESTRICTED DONATIONS AND SUBSIDIES FOR INDIGENT CARE</b>	Donations, grants, or subsidies voluntarily provided for the care of medically indigent patients. Includes discretionary and/or formula tobacco tax funds provided by a county to a non-county hospital for those indigent patients whose care is not the responsibility of a county (see <b>Gifts &amp; Subsidies for Indigent Care</b> and <b>Deductions from Revenue (1) or (2)</b> ).
<b>REVENUE CENTER GROUP</b>	A group of revenue-producing cost centers, classified as Daily Hospital Services, Ambulatory Services, Ancillary Services, Purchased Inpatient Services, and Purchased Outpatient Services. See <b>Operating Expenses</b> .
<b>SALARIES AND WAGES</b>	The compensation for services performed by an employee payable in cash and the fair market value of service donated to the hospital by persons performing under an employee relationship. Includes compensation only for actual hours worked (productive hours), including overtime and "on-call" premiums (see <b>Operating Expenses</b> reported by natural classification of expense for related information).
<b>STAFFED BEDS (AVERAGE)</b>	The average daily complement of beds (excluding nursery bassinets) that are set-up, staffed, and equipped, and in all respects, ready for use by patients remaining in the hospital overnight. Staffed beds change daily to reflect the average daily census.
<b>STREET ADDRESS</b>	The street address where the facility is located.
<b>STUDENT FTES</b>	The number of FTE residents and fellows. A student FTE is defined as the number of paid residency/fellowship months divided by 12.
<b>SUPPLIES</b>	The cost of various types of supplies used by the hospital, including medical supplies, drugs, food, and office supplies (see <b>Operating Expenses</b> reported by natural classification of expense for related information).
<b>SURGERIES INPATIENT</b>	The number of inpatient surgeries performed during the reporting period. One surgery is counted for each patient undergoing any number of surgical procedures performed during the same visit, while under general or local anesthesia.
<b>SURGERIES OUTPATIENT</b>	The number of outpatient surgeries performed during the reporting period. One surgery is counted for each patient undergoing any number of surgical procedures performed during the same visit, while under general or local anesthesia.

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>TEACHING OR SMALL/RURAL HOSPITAL</b>	Indicates if the hospital is classified as a teaching hospital or a small and rural hospital. Teaching hospitals were identified based on an annalysis of those facilities formerly classified by OSHPD as University Teaching and Non-University Teaching, and a review of industry information. The definition for small and rural hospital was obtained from Section 124840 of the California Health and Safety Code.
<b>TECHNICAL AND SPECIALIST</b>	Employees included in this classification usually perform activities of a creative or complex nature, and are often licensed or registered. Includes such job titles as Technologist, Technician, and Accountant. Lead positions that provide direct supervision to five or more employees are classified as Management and Supervision (see <b>Productive Hours</b> for related information).
<b>TOTAL ASSETS</b>	The sum of current assets; assets whose use is limited; net property, plant, and equipment; construction-in-progress; investments and other assets; and intangible assets. Also equals Total Liabilities and Equity.
<b>TOTAL CAPITATION PREMIUM REVENUE</b>	See <b>Capitation Premium Revenue</b> .
<b>TOTAL LIABILITIES AND EQUITY</b>	The sum of current liabilities, deferred credits, net long-term debt, and equity. Also equals Total Assets.
<b>TOTAL LONG-TERM DEBT</b>	The amount of unpaid principle related to all forms of long-term debt as of the report period end date. This includes mortgages payable, construction loans, notes under revolving credit, capitalized lease obligations, bonds payable, long-term intercompany payables, and other non-current liabilities.
<b>TOTAL NON-PRODUCTIVE HOURS</b>	Total paid time-off hours, such as vacation, sick leave, and holiday pay. Includes operating and non-operating cost centers. Excludes "on-call" hours.
<b>TOTAL OPERATING EXPENSES</b>	Total costs incurred by revenue-producing and non-revenue producing cost centers for providing patient care at the hospital. Excludes non-operating expenses, provisions for income taxes, and provisions for bad debts (see <b>Operating Expenses</b> for related information).
<b>TOTAL PAID HOURS</b>	See <b>Paid Hours</b> .
<b>TOTAL PRODUCTIVE HOURS</b>	See <b>Productive Hours</b> .
<b>TOTAL PROPERTY, PLANT, AND EQUIPMENT (PPE)</b>	The cost of land, land improvements, buildings and improvements, leasehold improvements, and equipment used in hospital operations <b>before</b> accumulated depreciation has been subtracted.
<b>TYPE OF CARE (1)</b>	Indicates the preponderance of care provided at the hospital in one of four categories: <b>General</b> - hospitals which provide general acute care; <b>Children's</b> - hospitals which primarily treat children; <b>Psychiatric</b> - hospitals which emphasize psychiatric care; and <b>Specialty</b> - specialty hospitals, such as chemical dependency recovery hospitals and rehabilitation hospitals.
<b>TYPE OF CARE (2)</b>	Indicates all types of care provided at the hospital in six categories: <b>Acute Care</b> - the daily hospital service cost centers related to the provision of general acute care, such as Medical/Surgical Acute, Obstetrics Acute, Definitive Observation, Medical/Surgical Intensive Care, and Coronary Care; <b>Psychiatric Care</b> - the daily hospital service cost centers related to the provision of psychiatric care, including Psychiatric Acute - Adult and Psychiatric Intensive (Isolation) Care; <b>Chemical Dependency Care</b> - the daily hospital service cost center related to the provision of chemical dependency services; <b>Rehabilitation Care</b> - the daily hospital service cost center related to the provision of physical rehabilitation; <b>Long-Term Care</b> - the daily hospital service cost centers related to the provision of long-term care services, such as, Sub-Acute Care, Skilled Nursing Care, and Intermediate Care; <b>Residential Care and Other Daily Services</b> - the daily hospital service cost centers related to the provision of all other services, such as Residential Care and Other Daily Hospital Services.

# OSHPD Glossary of Hospital Financial Data Items

Date Printed: 2/25/2002

Data Item	Definition
<b>TYPE OF CONTROL</b>	Denotes the type of ownership and/or legal organization of a hospital licensee. The following five types of control are reported; <b>District</b> - includes District hospitals; <b>County/City</b> - includes hospitals operated by a County, County/City or City; <b>Investor</b> - includes hospitals operated by an Investor-Individual, Investor-Partnership, or Investor-Corporation; <b>Non Profit</b> - includes hospitals operated by a Church, Non-Profit Corporation, or Non-Profit Other; and <b>State</b> - includes State hospitals.
<b>TYPE OF HOSPITAL (1)</b>	Indicates if a hospital's report contains comparable data, or if the data are considered non-comparable due to reporting modifications granted by OSHPD or the hospital's unique operating characteristics. There are six types of hospitals: <b>Comparable</b> - Includes hospitals whose data and operating characteristics are comparable with other hospitals; <b>Kaiser</b> - Includes hospitals operated by Kaiser Hospital Foundation, Also includes the two regional Kaiser organization entities, which report consolidated financial data for all the hospitals in the regions; <b>LTC Emphasis</b> - Includes large hospitals which emphasize long-term care (LTC) services; <b>PHF</b> - Includes hospitals licensed as Psychiatric Healthy Facilities, which provide mental health services; <b>Other Noncomparable</b> - Includes hospitals with unique operating characteristics, such as Shriner's Hospitals for Crippled Children which do not charge for services provided, and those hospitals which filed modified reports (Pages 0 through 9); <b>State</b> - Includes State hospitals, which provide care to the mentally disordered and developmentally disabled.
<b>UNASSIGNED COSTS</b>	The non-revenue producing cost centers which cannot be assigned to a particular functional cost center, including Depreciation and Amortization (buildings), Leases and Rentals (Buildings), and Interest-Other.
<b>UNRESTRICTED CONTRIBUTIONS</b>	The amount of gifts, grants, and bequests for which there are no donor restrictions. Unrestricted contributions are reported as non-operating revenue.
<b>VISITS CLINIC</b>	See <b>Clinic Visits</b> .
<b>VISITS EMERGENCY ROOM</b>	See <b>Emergency Room Visits</b> .
<b>VISITS HOME HEALTH CARE</b>	See <b>Home Health Care Visits</b> .
<b>VISITS REFERRED OUTPATIENT</b>	See <b>Referred Outpatient Visits</b> .
<b>ZIP CODE</b>	The zip code of the hospital. The four-digit extension is included, if available.